IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

MONDAY, THE 26TH FEBRUARY 2007 / 7TH PHALGUNA 1928

WA. No. 315 of 2007()

AGAINST THE JUDGEMENT IN WPC.2448/2007 Dated 30/01/2007
.....

APPELLANT: PETITIONER

M/S.PAICO CLASSICS,
M.G.ROAD, ERNAKULAM, REPRESENTED BY
ITS PARTNER MANOJ V.PAI.

BY ADV. SMT.S.K.DEVI
SRI.M.RAJ MOHAN
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS: RESPONDENTS
---

1. THE ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
SPECIAL CIRCLE I, ERNAKULAM.
2. THE COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
OPP.MUSEUM, THIRUVANANTHAPURAM.

BY GOVT. PLEADER SRI MATHEW G. VADAKKEL

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD
ON 23/02/2007, THE COURT ON 26/02/2007 DELIVERED THE
FOLLOWING:

K.S. RADHAKRISHNAN, Ag. C. J. & M.N. KRISHNAN, J.

Writ Appeal No 315 of 2007

Dated: 26th February, 2007.

JUDGMENT

Radhakrishnan, Ag.C.J.

Writ petition was preferred by the appellant seeking a writ of certiorari to quash Ext. P1 order. Assessee's main grievance is that before passing Ext. P1 no effective opportunity was given to him or his representative to place all the records before the assessing authority. Ext.P1 order relates to the assessment year 2001-2002. In the assessment order it is stated that the assessee has not produced evidence to prove the income.

2. Identical question came up for consideration in W.A. No 322 of 2007 and this court disposed of the writ appeal giving certain direction to the second respondent Commissioner. In such circumstances, we set aside the assessment order in question and direct the first respondent to give ample opportunity to the assessee and pass fresh orders.

Sd/-
K.S. RADHAKRISHNAN
Ag.Chief Justice

Sd/-
M.N. KRISHNAN
Judge

26/02/2007 [true copy]